

**DECLARATION OF DOUGLAS H. MEAL
EXHIBIT 7**

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April 10, 2006

*Via Electronic Transfer
and Facsimile Transmission*

Joshua A. McGuire, Esq.,
Foley Hoag LLP,
155 Seaport Blvd.,
Boston, MA 02210-2600.

Re: Highfields Capital Ltd v. SCOR, S.A., CA 04-10624

Dear Joshua:

We have received from Douglas Meal copies of notices of subpoena (the "Subpoenas") in this action addressed to the following companies:

1. A.M. Best Company, Inc.;
2. Fitch Rating;
3. Lazard Frères & Co. LLC;
4. Milliman USA, Inc.;
5. Moody's Investors Service; and
6. Standard & Poor's.

In view of Highfields' acknowledgment during the meeting in Boston on April 4, 2006 that there are substantial questions as to whether the federal court has subject matter jurisdiction over the pending action, we are surprised that Highfields would seek now to use the processes of that court to obtain discovery by means of the Subpoenas. Service of the Subpoenas prior to the resolution of the jurisdictional issues appears to be, at best, inefficient, inasmuch as that process would be rendered a nullity if the Court were to dismiss the pending action for lack of subject matter jurisdiction. Given the otherwise constructive and cooperative discussion on April 4, we are further surprised that you did not mention during the consideration in that meeting of the options

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Joshua A. McGuire, Esq.

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for addressing the jurisdictional issues that Highfields intended within three days of that meeting to serve the Subpoenas. Had Highfields informed us at that time of the impending service of the Subpoenas, we could have discussed the matter with you in same spirit of openness and cooperation that prevailed during the balance of the meeting, rather than having now to address the issue by means of an exchange of correspondence.

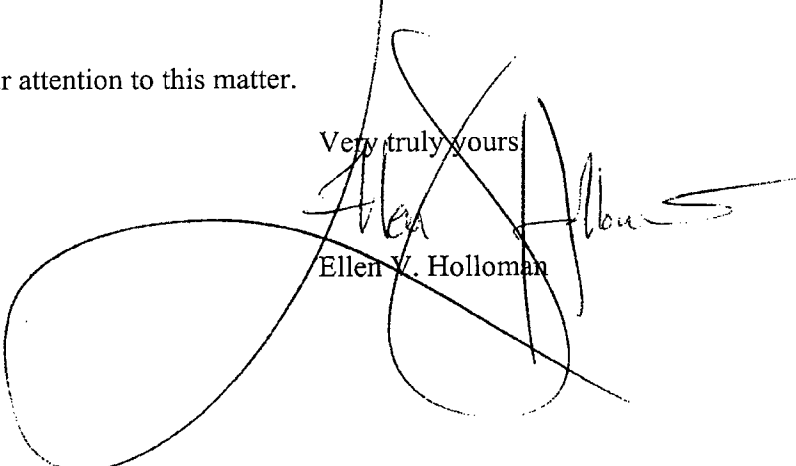
As we indicated during the April 4 meeting, we believe that it is both logical and legally necessary that the resolution of the jurisdictional issues precede other activities in the pending action. Accordingly, SCOR requests that Highfields withdraw the Subpoenas or at least defer them until it is established that the Court has jurisdiction over the current litigation. In addition, given the service on Friday of the Subpoenas, SCOR must assume that Highfields intends to comply in full with SCOR's discovery requests relating to subject matter jurisdiction, including, among other things, production of all documents requested in Request Nos. 34 through 37 of SCOR's first set of document requests to Highfields. I would appreciate your confirming promptly whether and when Highfields intends to provide the requested discovery.

As we indicated during the April 4 meeting, SCOR wishes to work with Highfields to resolve the jurisdictional questions in a cooperative and efficient way, but also wishes to avoid unnecessary or duplicative proceedings, which could well result if the jurisdictional issues are not resolved as a matter of first priority. As a result, SCOR reserves any and all rights to seek to compel the production of documents and provision of other information relating to, among other subjects, subject matter jurisdiction and to strike or stay the Subpoenas.

Given the pressing nature of this matter, we would appreciate your prompt reply to this letter.

Thank you for your attention to this matter.

Very truly yours,


Ellen V. Holloman

Joshua A. McGuire, Esq.

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cc: Lisa C. Wood, Esq.
Kenneth S. Leonetti, Esq.
Jocelyn Heyman, Esq.
Patrick Vallely, Esq.
Margaret McKane
(Foley Hoag LLP)

James H. Carter, Esq.
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Douglas H. Meal, Esq.
(Ropes & Gray LLP)